

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 1659**

March 15, 2011

**SUMMARY OF BILL:** Deletes the declaration that the tobacco tax is a levy on the consumer and that the consumer is liable for paying the tobacco tax.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- This bill does not change the tax rate applicable to tobacco products.
- There will be no change in taxable sales of tobacco products or any change in the number of tobacco product consumers.
- No impact to state tobacco tax revenue.
- Any increase in state expenditures for removing the declaration from Tennessee Code Annotated will be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/rnc